

SECTION 2

STANDARD RATES AND SCHEDULES BY COMPTROLLER OBJECT

The table that follows contains a list of the R*STARS Comptroller Objects to be used in the preparation of the FY 2008 budget.

AGENCIES MUST USE R*STARS SUBOBJECTS LISTED IN ALL COMPUTERIZED AND HARD COPY DETAIL SUBMITTED TO ITEMIZE OR JUSTIFY THE BUDGET UNLESS PERMISSION HAS BEEN OBTAINED TO USE AGENCY OBJECTS.

If agency object codes are used in the budget, agencies should be sure to update the conversion tables that show the corresponding Comptroller object. Submit these conversion tables to John Pirro **as soon as possible**. An informational copy should also be sent to your Budget Analyst.

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STATE OPERATING BUDGET REQUEST
FY 2008

R*STARS

Comptroller

Object Title of Comptroller Object

Rates Assumption/

Basis for Calculation

Object .01 Salaries and Wages

0101	Regular Earnings	See Salary Forecast
0102	Additional Assistance	
0104	Overtime Earnings	
0105	Shift Differential	
0110	Miscellaneous Adjustments	
0111	Accrued Leave Payout	
0112	Reclassification	
0120	Student Payments (USM only)	
0151	Social Security Contributions	7.31% to \$103,992 + 1.45% of excess
0152	Health Insurance	7.00%
0153	Health Insurance-Special Subsidies	7.00%
0154	Retirees Health Insurance Premiums	35.24% of A52- see worksheet
0155	Sick Leave Incentive Program	Do Not Budget in FY 2008
0156	PEP Bonuses	Do Not Budget in FY 2008
0160	Early Retirement Surcharge	Do Not Budget in FY 2008
0161	Employees' Retirement System (A62 not used)	6.83% of Regular Earnings A01
0163	Teachers' Retirement System (A64 not used)	9.71% of Regular Earnings A01
0165	State Police Retirement System	13.83% of Regular Earnings A01
0166	Judges' Pension System	42.43% of Regular Earnings A01
0167	Mass Transit Administration Pension System	2.8% inflation over FY 2007 appropriation
0168	Optional Retirement/Pension System (TIAA)	7.25% of Regular Earnings A01
0169	DNR Police Retirement System	40.60% of Regular Earnings A01
0170	Other Retirement Systems	
0171	Other Pension Systems	
0172	Deferred Compensation Match	See instructions on page 55
0174	Unemployment Compensation	20¢ / \$100 of payroll
0175	Workers' Compensation	W/C Premiums to be distributed later - same as FY 07
0176	Workers' Compensation Reserve Fund	
0181	Tuition Waivers	Higher Education Institutions Only -as determined by institutional governing boards
0182	Employee Transit Expenses	
0189	Turnover Expectancy	
0193	Health Savings	
0194	Section 40 Retirement Benefits	
0195	Section 40 COLA	Do Not Budget in FY 2008
0199	Other Fringe Benefit Costs	Do Not Budget in FY 2008

Object .02 Technical and Special Fees

0201	Honorariums	
0202	Per Diem Payments	
0203	Clerical/Secretarial Support	
0204	Legal Service Support	
0205	Medical Service Support	
0206	Religious Service Support	
0207	Social Service Support	
0208	Training and Staff Development	
0209	Administrative/Management Services Support	
0210	Patient and Student Payments	
0211	Employee Awards	
0212	Athletic Services Support	
0213	Social Security Contributions	7.65% to \$99,326 + 1.45% of excess
0214	Unemployment Compensation	20¢ / \$100 of payroll
0216	Royalty Payments	
0217	Health Insurance- MDOT only	7.00% inflation rate-see worksheet
0220	Special Payments Payroll	

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Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>
0221	Prizes and Awards to Non-Employees
0289	Contractual Turnover Expectancy
0299	Other Technical and Special Fees

Rates Assumption/
Basis for Calculation

.03 Communications

0301	Postage	1st Class/Standard Letter 39¢
0302	Telephone	
0303	Telecommunications	
0304	Misc. Communications Charges	
0305	DBM Paid Telecommunications	All phone charges paid to DBM - same as FY 2007 app.
0306	Cell Phone Expenditures	
0322	Capital Lease(s) (Telecommunications)	Centrex capital financing (Comp A) - same as FY 2007 app.
0395	Corporate Purchasing Card	

.04 Travel

0401	In State/Routine Operations
0402	In State/Conferences/Seminars/Training
0403	Out-of-State/Routine Operations
0404	Out-of-State/Conferences/Seminars/Training
0495	Corporate Purchasing Card

Private Vehicle Mileage

44.5¢ / mile (***This rate will be adjusted as adjustments
are made by the federal government.***)

Meal Allowances

	State Employ.	Non-Paid Board
Breakfast	\$8.00	\$8.00
Lunch	\$10.00	\$10.00
Dinner	\$23.00	\$23.00
Per Day Maximum	\$41.00	\$41.00

.06 Fuel and Utilities

0601	Fuel - Alcohol	
0602	Fuel - Coal	
0603	Fuel - Oil #2	
0604	Fuel - Oil #3	
0605	Fuel - Oil #6	
0606	Fuel - Natural Gas/Propane	9% over <u>FY 2006</u> Actual Expenditures
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	50% over <u>FY 2006</u> Actual Expenditures
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	same as FY 2007 appropriation
0698	Loan Repayment- Energy Consvr Loan Fund	
0699	Utilities - Miscellaneous	

.07 Motor Vehicle Operations and Maintenance

Cars, Station Wagons, Carryalls and Vans

0701	Purchase Cost or Lease Cost	See Equipment List
0702	Gas and Oil	Passenger Vehicles 9.3¢/mile Light Trucks & Vans 11.4¢/mile
0703	Maintenance and Repair	Passenger Vehicles 9.5¢/mile

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Comptroller

Object Title of Comptroller Object

Rates Assumption/
Basis for Calculation

0704	Insurance		Light Trucks & Vans 11.0¢/mile
0705	Garage Rent	Areas served by mass transit	Amounts prescribed by St.Treas. Ins. Div.
		Areas not served by mass transit	NTE 1 to 3 ratio of spaces to employees
			NTE 1 to 2 ratio of spaces to employees

Aircraft

0710	Purchase Cost or Lease Cost
0711	Gas and Oil
0712	Maintenance and Repair
0713	Insurance
0714	Hangar Rental/Landing Fees

Watercraft

0720	Purchase Cost or Lease Cost
0721	Gas and Oil
0722	Maintenance and Repair
0723	Insurance
0724	Boat Slip Rental/Launching Fees

Other Land Vehicles

0730	Purchase Cost or Lease Cost
0731	Gas and Oil
0732	Maintenance and Repair
0733	Insurance
0734	Garage or Storage Space Rental

0789	Vehicle Commuter Charge	see schedule on page 120
0795	Corporate Purchasing Card	
0799	Other Motor Vehicle Charges	

.08 Contractual Services

0801	Advertising & Legal Publication	
0803	Architects	
0804	Printing/Reproduction	
0805	Bookbinding/Photographic	
0806	Microfilming	
0807	Engineers	
0808	Equipment Rental (Other than Data Processing)	
0809	Equipment Repairs and Maintenance	
0810	Extermination	
0811	Food Services	
0812	Building/Road Repairs and Maintenance	
0813	Janitorial Services	
0814	Grounds Maintenance	
0815	Laundry	Correctional Laundry 33¢
0816	Housekeeping	
0817	Legal Services	
0818	Purchase of Care Services	
0819	Education/Training Contracts	
0820	Medical Care (Physicians Dental, Etc.)	
0821	Management Studies and Consultants	
0822	Hospital Care	
0823	Security Services	
0824	Laboratory Services	
0825	Veterinarian	
0826	Freight and Delivery	
0827	Trash and Garbage Removal	
0828	Office Assistance	

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Comptroller

Rates Assumption/
Basis for Calculation

<u>Object</u>	<u>Title of Comptroller Object</u>	
0829	Fiscal Service	
0830	Medical Care Assistance Program	
0831	Administrative Hearings	same as FY 2007 appropriation
0832	Education & Training Reimbursement - Job Related	
0841	Data Processing Central Processing Unit & Consoles	
0843	Communications Controllers	
0844	Magnetic Tape Devices	
0845	Direct Access Storage Devices (DASD)	
0848	Terminal Teleprocessing Equipment	
0849	Telecommunications Lines, Modems, Controllers, etc.	
0850	Peripheral Equipment- Printers, Terminals, etc.	
0852	Data Entry Devices	
0854	Computer Maintenance Contracts	
0857	Other Data Processing Hardware	
0858	Software Licenses	
0861	Applications Software (Acquisition)	
0862	Applications Software (Maintenance)	
0863	Systems Software (Acquisition)	
0864	Systems Software (Maintenance)	
0865	Outside Services-Systems Analysis and Design	
0866	Outside Services-Programming	
0867	Outside Services-Data Entry	
0868	Outside Services-D/P Training	
0869	Outside Services-Computer Usage	
0872	Outside Services - Consulting Services	
0873	Outside Services - Other	
0878	In State Services-Systems Analysis and Design	
0879	In State Services-Programming	
0880	In State Services-Data Entry	
0881	In State Services-D/P Training	
0882	In State Services-Computer Usage - ADC ONLY	same as FY 2007 appropriation
0883	In State Services-Tape Maintenance	
0885	In State Services - Other	
0886	In State Services - Computer Usage - Other than ADC	
0890	Data Processing-Microfilming/Microfiching	
0891	Data Processing-Freight	
0892	Data Processing - Academic/Research	
0893	Data Processing - Administrative	
0895	Corporate Purchasing Card	
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	

.09 Supplies and Materials

0901	Agriculture
0902	Office Supplies
0903	Audio Visual
0904	Building and Household
0905	Cosmetic
0906	Laboratory
0907	Dietary
0908	Housekeeping
0909	Medical
0910	Laundry
0911	Medicine, Drugs and Chemicals
0912	Wearing Apparel-Uniforms Employees
0913	Wearing Apparel-Uniforms Clients (Patients, Prisoners)
0914	Instructional Supplies

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Comptroller

Rates Assumption/
Basis for Calculation

<u>Object</u>	<u>Title of Comptroller Object</u>
0915	Library Supplies
0916	Recreational Supplies
0917	Small Tools
0918	Veterinary
0919	Tobacco
0920	Food
	a. Raw Food Costs
	1. Regular Meals
	2. Special Diets
	3. Gratuitous Meals
0921	Data Processing Computer Forms
0926	Data Processing Supplies
0930	Microcomputer Packaged Applications Software
0932	Microcomputer Operating Systems Software
0933	Software Upgrades
0951	Items for Resale
0990	Data Processing - Academic/Research
0991	Data Processing - Administrative
0995	Corporate Purchasing Card
0998	Data Processing Other Materials
0999	Other Supplies and Materials

.10 Equipment Replacement - See attached equipment list

1001	Agricultural Equipment
1002	Audio-Visual Equipment
1003	Cleaning Equipment
1004	Dental Equipment
1005	Dietary Equipment
1006	Duplicating Equipment
1007	Educational Equipment
1008	Household Equipment
1009	Human Environmental Equipment
1010	Laboratory Equipment
1011	Laundry Equipment
1012	Livestock
1013	Maintenance and Building Equipment
1014	Medical Equipment
1015	Office Equipment
1016	Power Plant Equipment
1017	Recreational Equipment
1018	Veterinary Equipment
1019	Radios and Electronic Equipment
1021	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)
1022	Capital Lease(s) (Non-DP)
1023	Operating Lease(s) (Non-DP)
1024	Installment Payment(s) to Treasurer (Non-DP, Non-Capita
1031	Data Processing Equipment-Mainframe
1032	Data Processing Equipment-Minicomputer
1033	Data Processing Equipment-Microcomputer
1034	Data Processing Equipment-Workstations
1035	Data Processing Equipment-Imaging Systems
1036	Data Processing Equipment-Peripherals
1041	Capital Lease(s)- Payment(s) to Treasurer (DP)
1042	Capital Lease(s) (DP)
1043	Operating Lease(s) (DP)
1044	Installment Payment(s) to Treasurer(DP,Non-Capital)
1090	Data Processing - Academic/Research

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<u>Object</u>	<u>Title of Comptroller Object</u>
1091	Data Processing - Administrative
1095	Corporate Purchasing Card
1099	Other Equipment

.11 Equipment Additional - See attached equipment list

1101	Agricultural Equipment
1102	Audio-Visual Equipment
1103	Cleaning Equipment
1104	Dental Equipment
1105	Dietary Equipment
1106	Duplicating Equipment
1107	Educational Equipment
1108	Household Equipment
1109	Human Environmental Equipment
1110	Laboratory Equipment
1111	Laundry Equipment
1112	Livestock
1113	Maintenance and Building Equipment
1114	Medical Equipment
1115	Office Equipment
1116	Power Plant Equipment
1117	Recreational Equipment
1118	Veterinary Equipment
1119	Radios and Electronic Equipment
1121	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)
1122	Capital Lease(s) (Non-DP)
1123	Operating Lease(s) (Non-DP)
1124	Installment Payment(s) to Treasurer (Non-DP, Non-Capital)
1131	Data Processing Equipment-Mainframe
1132	Data Processing Equipment-Minicomputer
1133	Data Processing Equipment-Microcomputer
1134	Data Processing Equipment-Workstations
1135	Data Processing Equipment-Imaging Systems
1136	Data Processing Equipment-Peripherals and Hardware Upgrades
1141	Capital Lease(s)- Payment(s) to Treasurer (DP)
1142	Capital Lease(s) (DP)
1143	Operating Lease(s) (DP)
1144	Installment Payment(s) to Treasurer(DP,Non-Capital)
1190	Data Processing - Academic/Research
1191	Data Processing - Administrative
1195	Corporate Purchasing Card
1199	Other Equipment

.12 Grants, Subsidies, and Contributions

1201	Social Security Contributions-Grants
1202	Aid to Political Subdivisions
1203	Health and Insurance Grants
1204	Educational Grants
1205	Inmate Payments
1206	Grants to other St. Gov't. Prog./Agen. (MRC)
1207	Grants to Non-Governmental Entities
1208	Statewide Cost Allocation
1209	Employees' Retirement System Grants
1210	Employees' Pension System Grants
1211	Teachers' Retirement System Grants

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<u>Object</u>	<u>Title of Comptroller Object</u>
1212	Teachers' Pension System Grants
1213	Optional Retirement System (TIAA) Grants
1214	Public Assistance Payments
1295	Corporate Purchasing Card
1296	Grants for Subsidized Rents
1297	Grants to Health Providers
1298	Taxable Grants, Contributions and Subsidies
1299	Other Grants, Subsidies and Contributions

.13 Fixed Charges

1301	Rent (non-DGS)	
1302	Insurance Coverage Paid to STO	Amounts prescribed by St. Treasurer's Insurance Div.
1303	Rent Paid to DGS	
1304	Subscriptions	
1305	Association Dues	
1306	Bond Payments	
1307	Interest	
1308	Licenses	
1309	Insurance (Non STO Payments)	
1310	Interest on Late Payments	
1311	Interest on Treasury Cash Overdrafts	
1312	Interest on Treasury Deposits	
1320	Bad Debt Expense	
1395	Corporate Purchasing Card	
1399	Other	

.14 Land and Structures

1401	Land
1402	Land Improvements- Existing Facilities
1410	Buildings Construction- New Facilities
1411	Buildings- Purchase/Trade
1412	Buildings- Demolition
1413	Buildings- Fixed Equipment
1414	Buildings- Professional Fees
1415	Buildings, Additions, and Other Major Improvements
1416	Utilities Extension
1430	Improvements Other Than Bldgs - Highway Construction
1431	Improvements Other Than Bldgs - Roads, Sidewalks and Parking Areas
1432	Improvements Other Than Bldgs- Water Construction
1433	Loans to Private/Non-profit Individuals/Organizations
1440	Roof Repair/Replacement
1441	Building Exteriors
1442	Building Interiors
1443	Water
1444	Heating
1445	Power Lines
1446	Security Alarm Systems
1447	Road Repair Services
1448	Ground Maintenance
1449	Sheds, Gas & Oil Storage tanks
1481	Easement Acquisitions
1495	Corporate Purchasing Card
1498	Statewide Critical Maintenance Program (DGS Administered)
1499	Other Land and Structures